

**December 14, 2001**

Publication 1346 Part I - File Specifications Changes #06

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**PATS TESTING - No impact.**

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Section 13 Self-Select PIN for *e-file* Specifications  
Subsections 04, 05, 07, and 09

## Section 13 - Self-Select PIN for e-file Specifications

### 03. Data Validation (continued)

Date of Birth                      An exact match on day, month and year against Social Security Administration records is **required for all on-line returns with or without the Self-Select PIN usage. If a married filing joint (MFJ) return is filed through a practitioner electronically and taxpayer(s) uses the Self-Select PIN(s) to sign their return, the primary and secondary taxpayer's date of birth are required. However, their tax return will not reject if the Dates of Birth do not match. The Date of Birth Validity Code (Field 0117) will be present in the Acknowledgement Record. The Date of Birth Validity Code identifies whether validation of the Date of Birth (DOB) is required and if the DOB is required, whether the DOB matched on the IRS File or not.**

PIN                                      The Personal Identification Number (PIN) is self-selected by the taxpayer. A PIN is required for the primary and secondary taxpayer. PIN is composed of 5 digits. All zeroes are not permitted. **The spouse can use the same PIN as the primary.**

### 04. IRS e-file Signature Authorizations

1. In Tax Year 2001, Form 8879, IRS e-file Signature Authorization, can be used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronic income tax returns. Form 8879 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient to personally sign the electronically prepared income tax return. The practitioner will provide Form 8879 to the taxpayer along with a copy of the completed tax return personally or by U.S. mail, private delivery service, e-mail, or an Internet web site. Upon review of their tax return, the taxpayer(s) complete Form 8879 with their PIN, signature and date. The taxpayer may return the form to the ERO personally, or by U.S. mail, private delivery service, or FAX transmission. The ERO must retain a copy of the completed Form 8879.
2. Beginning in Tax Year 2001, Form 8878, IRS e-file Signature Authorization -- Application for Extension of Time to File, is used for taxpayers to authorize the ERO to enter the taxpayer self-select PIN on one of several extension of time to file applications. Form 8879 procedures above also apply to Form 8878.

## Section 13 - Self-Select PIN for e-file Specifications

### 04. IRS e-file Signature Authorizations (continued)

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3. Forms 8879 and 8878 and instructions are available on the IRS web site, ||  
The Digital Daily, at [www.irs.gov](http://www.irs.gov) (click on "Forms and Pubs", then ||  
"Forms and Instructions"). ||
4. Form 8879 is also included in Publication 1345A, e-file Filing ||  
Supplement for Electronic Return Originators (TY 2001). Form 8878 was ||  
not available when Publication 1345A was released for print. ||

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## Section 13 - Self-Select PIN for e-file Specifications

### .05 Jurat/Disclosure Version Indicators

1. This table includes the jurat/disclosure versions A - D that are available for use with electronically filed Forms 1040/1040A/and 1040EZ for tax year 2001.
2. Column three indicates the codes (e.g. P1,C1,T1..) for the components required for each version. Note that there are two component lists for each version, **without or with** electronic funds withdrawal.
3. The text for each of the components is in Section 13.06 below.
4. A sample exhibit of each jurat/disclosure version is contained in Section 13.07, below. For display purposes all possible components are shown. All components shown are not required in every instance, (e.g. returns with electronic funds withdrawal require additional statements).

<b>Jurat/Disclosure Version Indicators</b> <b>Tax Year 2001 - Processing Year 2002</b> <b>Form 1040 Series - Forms 1040/1040A/1040EZ</b>			
<b>Version Indicator</b>	<b>Title</b>	<b>Required Screen/Graphic Selections</b>	<b>Comments</b>
<b>A</b>	<b>On-Line Self Select PIN Form 1040/A/EZ</b>		<b>Prepared by:</b> on-line by taxpayer <b>Transmitted by:</b> ISP or transmitter <b>Signatures:</b> taxpayer(s) - Self Select PIN
	• Without electronic funds withdrawal	P1,C1,T1	
	• With electronic funds withdrawal	P1,C1,D1, T1	
<b>B</b>	<b>Regular On-Line Filing Form 1040/A/EZ</b>		<b>Prepared by:</b> on-line by taxpayer <b>Transmitted by:</b> ISP or transmitter <b>Signatures:</b> No PIN - F8453-OL required
	• Without electronic funds withdrawal	C1,T1	
	• With electronic funds withdrawal	C1,D1,T2	
<b>C</b>	<b>Self Select PIN by ERO Form 1040/A/EZ</b>		<b>Prepared by:</b> preparer/ERO <b>Transmitted by:</b> ERO <b>Signatures:</b> Taxpayer(s) - self Select PIN ERO - Self Select PIN
	• Without electronic funds withdrawal	E1,P1,C1, T1	
	• With electronic funds withdrawal	E1,P1,C1, D1,T1	
<b>D</b>	<b>Practitioner PIN Program Form 1040/A/EZ</b>		<b>Prepared by:</b> preparer/ERO <b>Transmitted by:</b> ERO <b>Signatures:</b> Taxpayer - Self Select PIN Paid Preparer's Self Select PIN Requires completion of IRS <b>e-file</b> Signature Worksheet - prior year return information not required.
	• Without electronic funds withdrawal • With electronic funds withdrawal	P2,C1, T6 P2,C1, D1,T6	

**Section 13 - Self-Select PIN for e-file Specifications**

**.07 e-file Screen Language Tax Year 2001 Versions A - D (continued)**

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**e-file Screen Language Version D  
Practitioner PIN Program Form 1040/A/EZ  
For Use with Form 8879, IRS e-file Signature Authorization  
(with or without Electronic Funds Withdrawal)  
DRAFT Tax Year 2001**

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**Perjury Statement and Paid Preparer Signature**

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**I am signing this Tax Return by entering my PIN below.**

**Paid Preparer's PIN**    \_ \_ \_ \_ \_  
(enter EFIN plus 5 self selected numerics)

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**Taxpayer Declarations**

**Perjury Statement**

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

**Electronic Funds Withdrawal Consent**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH debit (electronic withdrawal) entry to the financial institution account indicated for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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**I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.**

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Taxpayer's PIN: \_ \_ \_ \_ \_      Date: \_ \_ \_ \_ \_  
Spouse's PIN: \_ \_ \_ \_ \_      (2 digit month, 2 digit day, 4 digit year)

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## **Section 13 - Self-Select PIN for e-file Specifications**

### **.09 Self-Select PIN Questions and Answers**

#### **1. What is the Self-Select PIN?**

The Self-Select PIN is any five numbers (except all zeros) that you choose to enter as your electronic signature. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers.

#### **2. Who is eligible to use the PIN to sign their return?**

Any individual who filed Form 1040, 1040A, 1040EZ, 1040NR, 1040PR or used Tele-file in tax year 2000 or individuals who did not file a tax return in tax year 2000 and are 16 or older by December 31, 2001 are eligible.

#### **3. Are any taxpayers not eligible to use the PIN?**

The following taxpayers cannot use the PIN:

- Taxpayers whose returns require any of the following forms are ineligible to use the PIN:
  - Form 3115, Application for Change in Accounting Method
  - Form 3468, Investment Credit (when filed for Historic Structures)
  - Form 8283, Non-Cash Charitable Contributions (if using Part B)
  - Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents
- Taxpayers under the age of 16 who did not file a 2000 tax return,

#### **4. Does both taxpayers filing a joint return need a PIN?**

Yes, each must sign using a PIN. The taxpayers will choose any five numbers (except all zeros) as the electronic signature. Primary and spouse may use the same PIN.

#### **5. What happens if two taxpayers select or use the same PIN?**

The taxpayers' personal information includes the Social Security Number, Date of Birth and Adjusted Gross Income from the 2000 tax return along with their PIN. This is what the IRS will use to verify the return and have the PIN as the electronic signature.

#### **6. Can a taxpayer enter a PIN for their spouse?**

No. **Form 8879, IRS e-file Signature Authorization** should only be used ||  
to authorize your tax professional to enter the PIN in the absence of the taxpayer.



## Section 13 - Self-Select PIN for e-file Specifications

### .09 Self-Select PIN Questions and Answers (continued)

#### 14. Is the Self-Select PIN a Universal PIN?

No. It is used as the taxpayer's electronic signature on their 2001 Individual Income Tax Return only.

#### 15. Can the taxpayer use the same PIN next year?

Yes, or they may choose any 5 digits (except all zeroes).

#### 16. What if one or both taxpayers can't be present to enter their Self-Select PIN?

You, as the preparer or transmitter, will need to provide a copy of **Form 8879, IRS e-file Signature Authorization** to the taxpayer. ||

#### 17. What is Form 8879, IRS e-file Signature Authorization? ||

**Form 8879** allows the tax professional to input the taxpayer's Self-Select PIN. It is provided as a convenience for taxpayers who are unavailable to personally enter their PIN. -||

#### 18. Where can I obtain a copy of Form 8879? ||

Some tax preparation software includes **Form 8879** format. A copy of **Form 8879** is posted on the **IRS website**. -||

#### 19. Must I use the Form 8879 for every e-file return? ||

No. **Form 8879, IRS e-file Signature Authorization** is only required for Self-Select PIN and Practitioner PIN returns submitted when one or both taxpayers are unavailable to personally enter their PIN. ||

#### 20. Can the taxpayer give me their PIN verbally for me to enter in their presence?

No. The taxpayer must personally enter the PIN or they must complete **Form 8879, IRS e-file Signature Authorization**. ||

#### 21. Can a married taxpayer filing a joint return pick the PIN and enter it for his/her spouse?

No. The taxpayer who cannot be present to personally enter their PIN needs to fill out **Form 8879, IRS e-file Signature Authorization** to authorize their tax professional to input the PIN for them. ||

## Section 13 - Self-Select PIN for e-file Specifications

### .09 Self-Select PIN Questions and Answers (continued)

**22. What is my responsibility as a return preparer using the Form 8879, IRS e-file Signature Authorization?** ||

As a return preparer, your responsibility will be to provide the taxpayer with **Form 8879** along with their return for review. You are required to generate or enter the header information, all 5 line items in **Part I**, and your name in **Part II**. ||

**23. What is my responsibility as a Transmitter (ERO) using Form 8879, IRS e-file Signature Authorization?** ||

As a Transmitter, your responsibility will be to complete **Form 8879** based on the return information you received from the taxpayer. ||

**24. When does the taxpayer sign Form 8879, IRS e-file Signature Authorization?** ||

If you prepared the return, the taxpayer will sign the **Form 8879** and select a PIN after they have reviewed the prepared return. If the taxpayer provided a completed return for transmittal, the **Form 8879** and PIN selection can be completed without reviewing the electronic return. ||

**25. What if one or both taxpayers cannot sign Form 8879, IRS e-file Signature Authorization in the ERO's office? Can the form be faxed?** ||

Yes. **Form 8879** can be signed and returned to the ERO via fax **transmission**. However, the ERO must retain **Form 8879** in their file for three years from the Return Due Date or IRS Received Date, whichever is later. ||

**26. Do I provide a copy of the completed Form 8879 to the taxpayer for their records?** ||

You may provide a copy of the completed **Form 8879** upon the taxpayer's request, but you are not required to do so for all taxpayers. ||

**27. Do I have to mail Form 8879 to the IRS?** ||

No. Retain the completed copy in your file for 3 years from the Return Due Date or IRS Received Date, whichever is later.

**28. Can a Power of Attorney select the PIN for his/her client and electronically sign their return?**

Yes. The client can permit the Power of Attorney to select the PIN and electronically sign their return. The Power of Attorney can also select and sign for both taxpayers on a joint return.